

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Campbell
County of Steuben
For the Fiscal Year Ended 12/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Campbell

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	675,647	A200	1,030,010
Cash In Time Deposits	0	A201	0
Petty Cash	600	A210	600
TOTAL Cash	676,247		1,030,610
Accounts Receivable	0	A380	0
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government	165,743	A410	0
TOTAL State And Federal Aid Receivables	165,743		0
Due From Other Funds	116,084	A391	16,084
TOTAL Due From Other Funds	116,084		16,084
Inventory Of Materials And Supplies	0	A445	0
TOTAL Inventories	0		0
Prepaid Expenses	0	A480	8,165
TOTAL Prepaid Expenses	0		8,165
Cash Special Reserves	61	A230	100,136
TOTAL Restricted Assets	61		100,136
TOTAL Assets	958,135		1,154,994

TOWN OF Campbell
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	0	A600	0
TOTAL Accounts Payable	0		0
Other Liabilities	332,986	A688	211,151
Overpayments & Clearing Account	17,888	A690	13,222
TOTAL Other Liabilities	350,874		224,373
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	350,874		224,373
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	A691	0
Deferred Taxes	0	A694	0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form		A806	8,165
TOTAL Nonspendable Fund Balance	0		8,165
Capital Reserve	61	A878	100,136
TOTAL Restricted Fund Balance	61		100,136
Assigned Appropriated Fund Balance	163,000	A914	12,241
TOTAL Assigned Fund Balance	163,000		12,241
Unassigned Fund Balance	444,200	A917	810,080
TOTAL Unassigned Fund Balance	444,200		810,080
TOTAL Fund Balance	607,261		930,622
TOTAL Liabilities, Deferred Inflows And Fund Balance	958,135		1,154,994

TOWN OF Campbell
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	220,532	A1001	223,725
TOTAL Real Property Taxes	220,532		223,725
Other Payments In Lieu of Taxes	63,700	A1081	71,761
Interest & Penalties On Real Prop Taxes	5,082	A1090	4,618
TOTAL Real Property Tax Items	68,782		76,378
Non Prop Tax Dist By County	219,865	A1120	381,134
Franchises	10,373	A1170	10,232
TOTAL Non Property Tax Items	230,238		391,367
Clerk Fees	3,113	A1255	2,286
Other General Departmental Income	-30	A1289	0
Public Pound Charges, Dog Control Fees	40	A1550	250
Zoning Fees	0	A2110	150
Planning Board Fees	875	A2115	1,425
Refuse & Garbage Charges	2,280	A2130	2,010
TOTAL Departmental Income	6,278		6,121
Interest And Earnings	133	A2401	160
Rental of Real Property	1,000	A2410	1,000
Commissions	139,402	A2450	135,393
TOTAL Use of Money And Property	140,535		136,553
Games of Chance	10	A2530	10
Dog Licenses	5,225	A2544	6,205
Building And Alteration Permits	11,261	A2555	11,948
Permits, Other	0	A2590	0
TOTAL Licenses And Permits	16,496		18,163
Fines And Forfeited Bail	25,385	A2610	25,339
TOTAL Fines And Forfeitures	25,385		25,339
Sales, Other	0	A2655	0
Insurance Recoveries	22,560	A2680	
TOTAL Sale of Property And Compensation For Loss	22,560		0
Refunds of Prior Year's Expenditures	24,097	A2701	45
AIM Related Payments	43,771	A2750	0
Unclassified (specify)	0	A2770	0
TOTAL Miscellaneous Local Sources	67,868		45
St Aid, Revenue Sharing		A3001	43,771
St Aid, Mortgage Tax	56,134	A3005	50,213
St Aid, Real Property Tax Administration		A3040	3,393
St Aid - Other (specify)	6,606	A3089	8,940
St Aid, Other Public Safety	16,193	A3389	5,846
St Aid, Youth Programs	500	A3820	1,547
TOTAL State Aid	79,433		113,710
Federal Aid - Other	0	A4089	121,836
TOTAL Federal Aid	0		121,836
TOTAL Revenues	878,106		1,113,237
TOTAL Revenues	878,106		1,113,237

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	10,600	A10101	7,679
Legislative Board, Contr Expend	56,435	A10104	22,438
TOTAL Legislative Board	67,035		30,117
Municipal Court, Pers Serv	66,176	A11101	77,537
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	2,235	A11104	4,367
TOTAL Municipal Court	68,411		81,904
Supervisor,pers Serv	42,531	A12201	56,601
Supervisor,equip & Cap Outlay	0	A12202	0
Supervisor,contr Expend	3,681	A12204	3,059
TOTAL Supervisor	46,212		59,660
Comptroller, Contr Expend	1,973	A13154	1,732
TOTAL Comptroller	1,973		1,732
Tax Collection,pers Serv	5,229	A13301	5,439
Tax Collection,contr Expend	3,036	A13304	2,125
TOTAL Tax Collection	8,265		7,564
Budget, Pers Serv	1,081	A13401	0
TOTAL Budget	1,081		0
Assessment, Pers Serv	22,252	A13551	23,143
Assessment, Equip & Cap Outlay	1,427	A13552	0
Assessment, Contr Expend	3,724	A13554	2,442
TOTAL Assessment	27,403		25,585
Clerk,pers Serv	37,834	A14101	39,698
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	4,214	A14104	4,252
TOTAL Clerk	42,048		43,950
Law, Contr Expend	11,098	A14204	4,366
TOTAL Law	11,098		4,366
Elections, Contr Expend	5,810	A14504	4,839
TOTAL Elections	5,810		4,839
Records Mgmt, Contr Expend	50	A14604	0
TOTAL Records Mgmt	50		0
Operation of Plant, Pers Serv	12,923	A16201	10,227
Operation of Plant, Equip & Cap Outlay	0	A16202	2,044
Operation of Plant, Contr Expend	21,466	A16204	26,323
TOTAL Operation of Plant	34,389		38,594
Central Data Process, Contr Expend	2,926	A16804	3,866
TOTAL Central Data Process	2,926		3,866
Unallocated Insurance, Contr Expend	15,731	A19104	17,500
TOTAL Unallocated Insurance	15,731		17,500
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	1,000		1,000
Other General Govt Support, Contract Exp	805	A19894	719
TOTAL Other General Govt Support	805		719
TOTAL General Government Support	334,236		321,397

TOWN OF Campbell
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Safety Admin, Pers Serv	42,850	A30101	24,114
Public Safety Admin, Contr Expend		A30104	37,423
TOTAL Public Safety Admin	42,850		61,537
Control of Animals, Pers Serv	7,072	A35101	7,355
Control of Animals, Equip & Cap Outlay	0	A35102	0
Control of Animals, Contr Expend	546	A35104	751
TOTAL Control of Animals	7,618		8,106
Examining Boards, Contr Expend	574	A36104	563
TOTAL Examining Boards	574		563
Safety Inspection, Pers Serv	22,389	A36201	26,108
Safety Inspection, Equip & Cap Outlay	1,427	A36202	0
Safety Inspection, Contr Expend	2,808	A36204	3,104
TOTAL Safety Inspection	26,624		29,212
TOTAL Public Safety	77,665		99,419
Registrar of Vital Stat Contr Expend	0	A40204	0
TOTAL Registrar of Vital Stat Contr Expend	0		0
Ambulance, Contr Expend	16,422	A45404	16,670
TOTAL Ambulance	16,422		16,670
TOTAL Health	16,422		16,670
Street Admin, Pers Serv	61,158	A50101	63,605
Street Admin, Contr Expend	2,683	A50104	2,818
TOTAL Street Admin	63,841		66,423
Machinery, Contr Expend	242,866	A51304	0
TOTAL Machinery	242,866		0
Garage, Contr Expend	32,938	A51324	39,509
TOTAL Garage	32,938		39,509
Sidewalks, Contr Expend	0	A54104	200
TOTAL Sidewalks	0		200
TOTAL Transportation	339,645		106,132
Programs For Aging, Contr Expend	250	A67724	250
TOTAL Programs For Aging	250		250
TOTAL Economic Assistance And Opportunity	250		250
Parks, Contr Expend	9,661	A71104	24,106
TOTAL Parks	9,661		24,106
Youth Prog, Pers Serv	2,742	A73101	3,295
Youth Prog, Contr Expend	943	A73104	931
TOTAL Youth Prog	3,685		4,226
Historian, Pers Serv	1,298	A75101	1,350
Historian, Equip & Cap Outlay	0	A75102	0
Historian, Contr Expend	87	A75104	99
TOTAL Historian	1,385		1,449
Celebrations, Contr Expend	347	A75504	317
TOTAL Celebrations	347		317
TOTAL Culture And Recreation	15,078		30,098

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Zoning, Contr Expend	0	A80104	301
TOTAL Zoning	0		301
Planning, Contr Expend	415	A80204	740
TOTAL Planning	415		740
Water Trans & Distrib, Equip & Cap Outlay		A83402	0
TOTAL Water Trans & Distrib	0		0
Other Water, Pers Serv	7,950	A83891	12,000
TOTAL Other Water	7,950		12,000
Flood & Erosion Control, Contr Expend	1,700	A87454	500
TOTAL Flood & Erosion Control	1,700		500
Emergency Disaster Work, Pers Serv	2,000	A87601	2,000
TOTAL Emergency Disaster Work	2,000		2,000
Cemetery, Contr Expend	0	A88104	0
TOTAL Cemetery	0		0
TOTAL Home And Community Services	12,065		15,541
State Retirement System	47,272	A90108	51,286
Social Security, Employer Cont	26,130	A90308	27,156
Worker's Compensation, Empl Bnfts	46,364	A90408	41,728
Unemployment Insurance, Empl Bnfts	1,401	A90508	1,994
Disability Insurance, Empl Bnfts	92	A90558	76
Hospital & Medical (dental) Ins, Empl Bnft	75,671	A90608	78,130
TOTAL Employee Benefits	196,931		200,370
TOTAL Expenditures	992,292		789,877
TOTAL Expenditures	992,292		789,877

TOWN OF Campbell
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	721,454	A8021	607,268
Restated Fund Balance - Beg of Year	721,454	A8022	607,268
ADD - REVENUES AND OTHER SOURCES	878,106		1,113,237
DEDUCT - EXPENDITURES AND OTHER USES	992,292		789,877
Fund Balance - End of Year	607,268	A8029	930,629

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	223,725	A1049N	220,000
Est Rev - Real Property Tax Items	69,800	A1099N	74,500
Est Rev - Non Property Tax Items	205,300	A1199N	206,485
Est Rev - Departmental Income	5,550	A1299N	5,525
Est Rev - Use of Money And Property	101,150	A2499N	101,120
Est Rev - Licenses And Permits	15,010	A2599N	15,010
Est Rev - Fines And Forfeitures	25,400	A2649N	23,000
Est Rev - Miscellaneous Local Sources	44,271	A2799N	500
Est Rev - State Aid	82,163	A3099N	79,971
Est Rev - Federal Aid	21,250	A4099N	0
TOTAL Estimated Revenues	793,619		726,111
Appropriated Fund Balance	163,000	A599N	12,240
TOTAL Estimated Other Sources	163,000		12,240
TOTAL Estimated Revenues	956,619		738,351

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	350,208	A1999N	349,248
App - Public Safety	57,679	A3999N	43,609
App - Health	16,871	A4999N	17,121
App - Transportation	106,305	A5999N	114,450
App - Economic Assistance And Opportunity	250	A6999N	250
App - Culture And Recreation	108,900	A7999N	8,904
App - Home And Community Services	19,350	A8999N	23,390
App - Employee Benefits	197,056	A9199N	181,379
TOTAL Appropriations	856,619		738,351
Other Budgetary Purposes	100,000	A962N	
TOTAL Other Uses	100,000		0
TOTAL Appropriations	956,619		738,351

TOWN OF Campbell
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	223,078	DA200	34,469
TOTAL Cash	223,078		34,469
Due From Other Funds		DA391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses		DA480	8,183
TOTAL Prepaid Expenses	0		8,183
Cash Special Reserves	15,960	DA230	25,979
TOTAL Restricted Assets	15,960		25,979
TOTAL Assets	239,038		68,631

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Not in Spendable Form		DA806	8,183
TOTAL Nonspendable Fund Balance	0		8,183
Capital Reserve	15,960	DA878	25,979
TOTAL Restricted Fund Balance	15,960		25,979
Assigned Appropriated Fund Balance	13,379	DA914	4,981
Assigned Unappropriated Fund Balance	209,699	DA915	29,488
TOTAL Assigned Fund Balance	223,078		34,469
TOTAL Fund Balance	239,038		68,631
TOTAL Liabilities, Deferred Inflows And Fund Balance	239,038		68,631

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	419,200	DA1001	413,654
TOTAL Real Property Taxes	419,200		413,654
Sales Tax (from County)	320,000	DA1120	320,000
TOTAL Non Property Tax Items	320,000		320,000
Interest And Earnings	38	DA2401	46
Commissions	50,000	DA2450	50,000
TOTAL Use of Money And Property	50,038		50,046
Sales of Scrap & Excess Materials	374	DA2650	7,466
Sales of Equipment	164,508	DA2665	235
TOTAL Sale of Property And Compensation For Loss	164,882		7,701
Unclassified (specify)	149	DA2770	211
TOTAL Miscellaneous Local Sources	149		211
St Aid, Consolidated Highway Aid	249,179	DA3501	313,931
TOTAL State Aid	249,179		313,931
Federal Aid - Other	21,530	DA4089	
TOTAL Federal Aid	21,530		0
TOTAL Revenues	1,224,978		1,105,542
TOTAL Revenues	1,224,978		1,105,542

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Adminstration-Personal Services		DA17101	
TOTAL Adminstration-Personal Services	0		0
Other General Govt Support, Personal Serv	20,000	DA19891	
TOTAL Other General Govt Support	20,000		0
TOTAL General Government Support	20,000		0
Maint of Streets, Pers Serv	95,135	DA51101	90,310
Maint of Streets, Contr Expend	135,766	DA51104	149,856
TOTAL Maint of Streets	230,902		240,165
Perm Improve Highway, Equip & Cap Outlay	254,509	DA51122	302,402
TOTAL Perm Improve Highway	254,509		302,402
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Equip & Cap Outlay	54,985	DA51302	222,101
Machinery, Contr Expend	60,127	DA51304	93,784
TOTAL Machinery	115,112		315,885
Brush And Weeds, Contr Expend	1,700	DA51404	0
TOTAL Brush And Weeds	1,700		0
Snow Removal, Pers Serv	78,616	DA51421	78,711
Snow Removal, Contr Expend	126,916	DA51424	132,139
TOTAL Snow Removal	205,533		210,850
TOTAL Transportation	807,755		1,069,302
State Retirement, Empl Bnfts	14,472	DA90108	15,107
Social Security , Empl Bnfts	14,586	DA90308	10,387
Unemployment Insurance, Empl Bnfts	1,058	DA90508	1,018
Hospital & Medical (dental) Ins, Empl Bnft	72,579	DA90608	74,921
TOTAL Employee Benefits	102,695		101,433
Debt Principal, Installment Bonds	26,768	DA97206	0
Debt Principal, Bond Anticipation Notes	50,000	DA97306	
Debt Principal, Install Purch. Debt	58,813	DA97856	92,257
TOTAL Debt Principal	135,581		92,257
Debt Interest, Installment Bonds	997	DA97207	0
Debt Interest, Install. Purch Debt	11,575	DA97857	12,956
TOTAL Debt Interest	12,572		12,956
TOTAL Expenditures	1,078,603		1,275,949
TOTAL Expenditures	1,078,603		1,275,949

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	92,660	DA8021	239,034
Restated Fund Balance - Beg of Year	92,660	DA8022	239,034
ADD - REVENUES AND OTHER SOURCES	1,224,978		1,105,542
DEDUCT - EXPENDITURES AND OTHER USES	1,078,603		1,275,949
Fund Balance - End of Year	239,034	DA8029	68,627

TOWN OF Campbell
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	413,654	DA1049N	409,901
Est Rev - Non Property Tax Items	320,000	DA1199N	327,000
Est Rev - Use of Money And Property	50,025	DA2499N	50,025
Est Rev - Sale of Prop And Comp For Loss	1,000	DA2699N	1,000
Est Rev - Miscellaneous Local Sources	300	DA2799N	300
Est Rev - State Aid	258,357	DA3099N	278,832
TOTAL Estimated Revenues	1,043,336		1,067,058
Appropriated Fund Balance	13,379	DA599N	4,981
TOTAL Estimated Other Sources	13,379		4,981
TOTAL Estimated Revenues	1,056,715		1,072,039

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	843,764	DA5999N	806,727
App - Employee Benefits	107,728	DA9199N	108,200
App - Debt Service	105,223	DA9899N	157,112
TOTAL Appropriations	1,056,715		1,072,039
TOTAL Appropriations	1,056,715		1,072,039

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	116,045	H200	12,488
TOTAL Cash	116,045		12,488
TOTAL Assets	116,045		12,488

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	0	H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	116,084	H630	16,084
TOTAL Due To Other Funds	116,084		16,084
TOTAL Liabilities	116,084		16,084
Fund Balance			
Capital Reserve	-39	H878	
TOTAL Restricted Fund Balance	-39		0
Unassigned Fund Balance		H917	-3,596
TOTAL Unassigned Fund Balance	0		-3,596
TOTAL Fund Balance	-39		-3,596
TOTAL Liabilities, Deferred Inflows And Fund Balance	116,045		12,488

TOWN OF Campbell
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	0	H2401	0
TOTAL Use of Money And Property	0		0
Unclassified (specify)		H2770	275
TOTAL Miscellaneous Local Sources	0		275
St Aid-Capital Projects	370,351	H3097	0
St Aid-Water Cap Proj		H3991	41,294
TOTAL State Aid	370,351		41,294
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	0		0
TOTAL Revenues	370,351		41,569
Bond Anticipation Notes	0	H5730	0
Bans Redeemed From Appropriations	50,000	H5731	
Installment Purchase Debt		H5785	161,689
TOTAL Proceeds of Obligations	50,000		161,689
TOTAL Other Sources	50,000		161,689
TOTAL Revenues	420,351		203,258

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For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other General Govt Support, Equip&Cap Out	46,175	H19892	161,728
TOTAL Other General Govt Support	46,175		161,728
TOTAL General Government Support	46,175		161,728
Water Administration, Equip & Cap Outlay	75,856	H83102	45,126
TOTAL Water Administration	75,856		45,126
Water Capital Projects, Equip & Cap Outlay	248,320	H83972	
TOTAL Water Capital Projects	248,320		0
TOTAL Home And Community Services	324,176		45,126
TOTAL Expenditures	370,351		206,854
Transfers, Other Funds		H99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	370,351		206,854

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-49,999	H8021	1
Restated Fund Balance - Beg of Year	-49,999	H8022	1
ADD - REVENUES AND OTHER SOURCES	420,351		203,258
DEDUCT - EXPENDITURES AND OTHER USES	370,351		206,854
Fund Balance - End of Year	1	H8029	-3,595

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	277,878	K101	277,878
Machinery And Equipment	2,111,400	K104	2,388,126
Infrastructure	3,559,080	K106	3,559,080
Other Capital Assets	13,852	K107	39,216
Net Pension Asset - Proportionate Share		K108	122,333
TOTAL Fixed Assets (net)	5,962,210		6,386,633
TOTAL Assets	5,962,210		6,386,633

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	5,962,210	K159	6,386,633
TOTAL Investments in Non-Current Government Assets	5,962,210		6,386,633
TOTAL Fund Balance	5,962,210		6,386,633
TOTAL	5,962,210		6,386,633

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	75,125	SF1001	103,000
TOTAL Real Property Taxes	75,125		103,000
TOTAL Revenues	75,125		103,000
TOTAL Revenues	75,125		103,000

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	75,125	SF34104	103,000
TOTAL Fire Protection	75,125		103,000
TOTAL Public Safety	75,125		103,000
TOTAL Expenditures	75,125		103,000
TOTAL Expenditures	75,125		103,000

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	75,125		103,000
DEDUCT - EXPENDITURES AND OTHER USES	75,125		103,000
Fund Balance - End of Year		SF8029	

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	5,125	SL200	4,602
TOTAL Cash	5,125		4,602
TOTAL Assets	5,125		4,602

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Appropriated Fund Balance	0	SL914	0
Assigned Unappropriated Fund Balance	5,125	SL915	4,602
TOTAL Assigned Fund Balance	5,125		4,602
TOTAL Fund Balance	5,125		4,602
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,125		4,602

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	10,820	SL1001	7,000
TOTAL Real Property Taxes	10,820		7,000
Unclassified (specify)	0	SL2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	10,820		7,000
TOTAL Revenues	10,820		7,000

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	10,329	SL51824	7,523
TOTAL Street Lighting	10,329		7,523
TOTAL Transportation	10,329		7,523
TOTAL Expenditures	10,329		7,523
TOTAL Expenditures	10,329		7,523

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,634	SL8021	5,125
Restated Fund Balance - Beg of Year	4,634	SL8022	5,125
ADD - REVENUES AND OTHER SOURCES	10,820		7,000
DEDUCT - EXPENDITURES AND OTHER USES	10,329		7,523
Fund Balance - End of Year	5,125	SL8029	4,603

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	189,383	SW200	166,741
TOTAL Cash	189,383		166,741
Water Rents Receivable	45,867	SW350	
TOTAL Other Receivables (net)	45,867		0
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses	0	SW480	864
TOTAL Prepaid Expenses	0		864
Cash Special Reserves	24,467	SW230	22,141
TOTAL Restricted Assets	24,467		22,141
TOTAL Assets	259,716		189,746

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Not in Spendable Form		SW806	864
TOTAL Nonspendable Fund Balance	0		864
Capital Reserve	24,467	SW878	22,141
TOTAL Restricted Fund Balance	24,467		22,141
Assigned Appropriated Fund Balance	11,500	SW914	
Assigned Unappropriated Fund Balance	223,750	SW915	166,741
TOTAL Assigned Fund Balance	235,250		166,741
TOTAL Fund Balance	259,716		189,746
TOTAL Liabilities, Deferred Inflows And Fund Balance	259,716		189,746

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	199,694	SW2140	156,064
Unmetered Water Sales	1,579	SW2142	792
TOTAL Departmental Income	201,273		156,856
Interest And Earnings	34	SW2401	36
TOTAL Use of Money And Property	34		36
Refunds of Prior Year's Expenditures	0	SW2701	
Unclassified (specify)	65	SW2770	0
TOTAL Miscellaneous Local Sources	65		0
TOTAL Revenues	201,372		156,892
TOTAL Revenues	201,372		156,892

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	34,293	SW83101	37,694
Water Administration, Contr Expend	15,138	SW83104	27,156
TOTAL Water Administration	49,431		64,850
Source Supply Pwr & Pump, Contr Expend	23,107	SW83204	24,434
TOTAL Source Supply Pwr & Pump	23,107		24,434
TOTAL Home And Community Services	72,538		89,284
State Retirement, Empl Bnfts	0	SW90108	3,867
Social Security , Empl Bnfts	2,579	SW90308	2,810
Unemployment Insurance, Empl Bnfts	111	SW90508	260
TOTAL Employee Benefits	2,691		6,936
Debt Principal, Installment Bonds	124,360	SW97206	111,817
TOTAL Debt Principal	124,360		111,817
Debt Interest, Installment Bonds	20,951	SW97207	18,827
TOTAL Debt Interest	20,951		18,827
TOTAL Expenditures	220,540		226,864
TOTAL Expenditures	220,540		226,864

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	278,884	SW8021	259,716
Restated Fund Balance - Beg of Year	278,884	SW8022	259,716
ADD - REVENUES AND OTHER SOURCES	201,372		156,892
DEDUCT - EXPENDITURES AND OTHER USES	220,540		226,864
Fund Balance - End of Year	259,716	SW8029	189,744

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	207,658	SW1299N	214,344
TOTAL Estimated Revenues	207,658		214,344
Appropriated Fund Balance	11,500	SW599N	
TOTAL Estimated Other Sources	11,500		0
TOTAL Estimated Revenues	219,158		214,344

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	80,899	SW8999N	81,931
App - Employee Benefits	6,682	SW9199N	6,200
App - Debt Service	131,577	SW9899N	126,213
TOTAL Appropriations	219,158		214,344
Other Budgetary Purposes		SW962N	
TOTAL Other Uses	0		0
TOTAL Appropriations	219,158		214,344

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	2,573,573	W129	2,529,880
TOTAL Provision To Be Made In Future Budgets	2,573,573		2,529,880
TOTAL Assets	2,573,573		2,529,880

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,308	W638	
Installment Purchase Debt	193,112	W685	262,544
TOTAL Other Liabilities	194,420		262,544
Bonds Payable	2,379,153	W628	2,267,336
TOTAL Bond And Long Term Liabilities	2,379,153		2,267,336
TOTAL Liabilities	2,573,573		2,529,880
TOTAL Liabilities	2,573,573		2,529,880

TOWN OF Campbell
Statement of Indebtedness
For the Fiscal Year Ending 2022

3/22/2023

County of: Steuben

Municipal Code: 460311700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2009	BOND E	EFC			07/02/2009	06/15/2039	0.00%		\$2,357,000	\$1,414,196	\$78,567	\$0	\$0		\$1,335,629
2016	BOND E	Water #3 - Rural Developmt			05/25/2016	05/15/2053	1.75%		\$977,000	\$825,207	\$26,000	\$0	\$0		\$799,207
2018	BOND E	Water District 2 Water Mains			09/04/2009	03/15/2036	3.35%			\$139,750	\$7,250	\$0	\$0		\$132,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,379,153	\$111,817	\$0	\$0	\$0	\$2,267,336
2022	IPC E	2021 Case Loader 721 G			03/08/2022	04/12/2026	2.53%		\$161,689	\$0	\$30,742		\$0		\$130,947
2019	IPC E	John Deere - 2019 Grader			06/18/2019	06/18/2024	4.50%		\$308,155	\$193,112	\$61,515	\$0	\$0		\$131,597
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$161,689	\$193,112	\$92,257	\$0	\$0	\$0	\$262,544
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$161,689	\$2,572,265	\$204,074	\$0	\$0	\$0	\$2,529,880

TOWN OF Campbell
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,396,566.00
Time Deposits	9Z2021	
Total		\$1,397,166.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$335,728.55
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,061,437.45
Total		\$1,397,166.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Campbell
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0626	\$1,035,513	\$0	\$901	\$1,034,612
****-0618	\$34,469	\$0	\$0	\$34,469
****-2819	\$46,906	\$0	\$0	\$46,906
****-3205	\$108,842	\$0	\$0	\$108,842
****-5127	\$12,488	\$0	\$0	\$12,488
****-8295	\$5,626	\$0	\$0	\$5,626
****-8546	\$5,367	\$0	\$0	\$5,367
****-8640	\$100,136	\$0	\$0	\$100,136
****-8658	\$25,979	\$0	\$0	\$25,979
****-8666	\$22,141	\$0	\$0	\$22,141
	Total Adjusted Bank Balance			\$1,396,566
	Petty Cash			\$600.00
	Adjustments			\$.00
	Total Cash			\$1,397,166
	Total Cash Balance All Funds			\$1,397,166
	* Must be equal			

TOWN OF Campbell
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Campbell
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:			9		
Total Part Time Employees:			24		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$70,260.00	9	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$40,353.31	9	24	
90408	Worker's Compensation Insurance	\$41,728.00	9	24	
90458	Life Insurance				
90508	Unemployment Insurance	\$3,334.98	9	24	
90558	Disability Insurance	\$76.24	9	24	
90608	Hospital and Medical (Dental) Insurance	\$153,050.16	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$308,802.69			
Computed Total From Financial Section (comparative purposes only)		\$308,739.69			

TOWN OF Campbell
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, JEFFREY HORTON, hereby certify that I am the Chief Fiscal Officer of the TOWN of CAMPBELL, and that the information provided in the annual financial report of the TOWN of CAMPBELL, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CAMPBELL, and adopted by me as my signature for use in conjunction with the filing of the TOWN of CAMPBELL's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CAMPBELL's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

WENDY OMAN
Name of Report Preparer if different than Chief Fiscal Officer

(607) 527-8244
Telephone Number

02/14/2023
Date of Certification

JEFFREY HORTON
Name

TOWN SUPERVISOR
Title

8529 MAIN STREET CAMPBELL NY
Official Address

(607) 527-8244
Official Telephone Number

TOWN OF Campbell
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

Account Code A806 Reclassified from A917 per A480
Account Code A917 See A806 & A914
Account Code A914 Reclassified to A917 per A599N

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA806 Reclassified from DA915 per DA480
Account Code DA915 See DA806

(SW) WATER

Account Code Comment

Account Code SW915 Reclassified from SW914 per SW599N. See SW806
Account Code SW914 See SW915
Account Code SW806 Reclassified from SW915 per SW480

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H917 See H878
Account Code H878 Reclassified to H917
Account Code H83102 Updated per email
Account Code H3991 Reclassified from H4097 - EFC Grants
Account Code H4097 REclassified to H3991 - EFC Grant

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K159 See K108
Account Code K108 Updated per NYSLRS

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W129 See W638
Account Code W638 Removed per NYSLRS